

# CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES  
LESS THAN \$100,000.

FEB 20 2007

We certify that the following schedules properly present the financial operations of the

RIVERSIDE CEMETERY

District for the

fiscal year ended DEC 31, 2006.

Brent Marfaraue  
Board Chairman

2-16-07  
Date

435-458-3588  
Phone No.

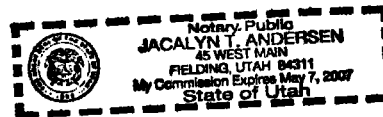
Shirley Capen  
Budget Officer

2-16-07  
Date

435-458-3221  
Phone No.

Subscribed and sworn to this 1

day of February, 2007.



(Notary Public)

Jacalyn T. Andersen

One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office  
Utah State Capitol Complex E310  
PO Box 142310  
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

# RIVERSIDE Cemetery District

## Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended 2006

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
<b>Revenues:</b>					
Taxes: Property Tax	10,000	13,880			
Other Taxes					
Fee in Lieu of Taxes					
Charges for services	800				
Interest Income	10	27			
Other miscellaneous	690	540			
Transfers From Other Funds					
<b>Total Revenue</b>	<b>11500</b>	<b>14447</b>			

<b>Expenditures/Expenses:</b>					
Salaries and Benefits	2500	2500			
Other Operating Expenses	2500	4262			
Capital Outlay					
Depreciation					
Transfers To Other Funds					
<b>Total Expenditures/Expenses</b>		<b>6762</b>			

Income or (Loss)		7685			
Beginning fund balance/Net Assets		3383			
Ending fund balance/Net Assets		11068			

RIVERSIDE CEMETERY

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

2006

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
<b>Assets</b>				
Cash and cash equivalents	11068			
Investments				
Receivables				
Capital Assets				
Land			20,000	
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
<b>Total Assets</b>	11068		20,000	
<b>Liabilities</b>				
Accounts Payable				
Interest Payable				
Other:				
<b>Total Liabilities</b>				
<b>Fund Balance / Net Assets</b>				
Restricted				
Reserved for: <u>SPRINKLER IMPROVEMENTS</u>	4068			
Unreserved	7000			
<b>Ending Fund Balance / Net Assets</b>	11068			
<b>Tot. Liab. &amp; End. Fund Bal./Net Assets</b>	11068			